REPORT OF THE Board & County Commissioners and Auditor's Exhibit,

SHOWING THE FINANCIAL TRANSACTIONS OF STARK CO. FOR THE YEAR ENDING AUGUST 31, 1898.

Auditors' Office, Stark County, Canton, Ohio, October 17th, 1898.

TO THE HON. T. T. McCARTY,

Judge of Common Pleas Court, Stark County, Ohio:

In accordance with the provisions of the Revised Statutes of the State of Ohio, we respectfully submit the following statement of the financial affairs of the County for the year ending August 31st, 1898:

BONDED INDEBTEDNESS FOR STARK COUNTY.

September 1st, 1898,	
Court House Bonds, 5 per cent	50,000 25,000 16,000 12,000 10,000

DUE AND PAYABLE AS FOLLOWS:

	ECONOMIA EMILIA	
septem	ber 21, 1898	
lugust	12. 1899	
eptem	ber 21, 1899	0,
farch :	, 1900	6.
ugust	12. 1900	
larch S	. 1901	
mount	19. 1901	
fav 1	1902	
lav t	1903	18.
farch t	4. 1904	
mlw 19.	1904	
tarch !	4. 1905	10.
nly 19	1905	
tarch !	4 1906	10.
101 CH 10	1906	10.
famole.	14. 1907	10
Lar 10	1907	10.
mry in	1907	10
march	14, 1908,	10
uly 12.	1908	10.
laren	4, 1909	
uly 12,	1909	
larch	14, 1910	
uly 12,	1910	
arch	4, 1911	10,
11y 12,	1911	
arch	4, 1912	
ilv 12.	1912	
arch	4. 1913	10,
		9910
	Cotal	

FUNDS.	Balance Overdraft Sep. 1, 1897 Sep. 1, 1897	Overdraft Sep. 1, 1897		Received Disbursed Sep. 1, 1897 Sep. 1, 1897 to Sep. 1, 1898 Sep. 1, 1898	Total Receipts	Total Disbursed ments	Balance Overdraft Sep. 1, 1898 Sep. 1, 1898	Balance Overdraft ep. 1, 1898 Sep. 1, 1898
County Fund Poor Fund Bridge Fund Children's Home Fund Children's Home Fund Teachers Institute Fund Fines and Costs Fund Sheep Fund Building Fund Soldiers' Relief Fund Election Fund Election Fund Election Fund	14,700 01 5,000 79 1,388,45 1,078,95 8,057 02 3,542,68 1,107 12 6,149,50	4.715.40 3.794.98 1.835.84 1.835.84	82,877,64 93,195,611 94,196,75 13,093,395 14,003,395 14,003,395 15,117,195 16,170,95 10,170,95 10,170,95 10,170,95 10,170,95 10,250,994 123,994	99,570,14 32,066,566 67,2062,566 9,748,066 6,126,069 4,020,88,75 13,508,69 38,278,69 38,278,69 38,278,69 38,278,78	82.877.64 63.995.62 64.5996.52 64.5996.52 61.8193.15 18.193.15 18.4219.88 4.4219.88 15.219.88 15.219.87 14.596.71 16.3997.03	94,294.54 20,096.56 271.007 pg. 97.18.06 512.63 4,020.63 3.258.76 3.258.76 3.258.76 3.258.76 3.258.76 3.258.76	11,899,16 8,445,09 1,307,32 1,604,83 1,601,15 4,487,02,83 1,006,30 9,070,80 9,070,80	11,407,90 6,440.97
School Fund. School Fund. Township Fund. Cigarette Fund. Corporation Fund Show License Fund State School Fund Special Taxes Fund State Fund Dow Fund. Road Fund. Redemption Fund	15. 59 15. 15. 15. 15. 15. 15. 15. 15. 15. 15.		28 912 02 10 800 45 46 547 08 46 547 08 46 547 34 46 547 34 46 547 34 46 547 34 46 547 34 46 547 34 47 547	225,912 e2 10,800 42 486,811 220,700 21 129,000 46,587 34 16,788 34 16,788 35 115,140 99 87,583 79 88,511 79 88,511 79 88,511 79 88,511 79 88,511 79	255,961,12 10,800,42 40,700,40 1290,700,91 1290,700 16,738,9 115,140,99 87,583,73 28,611,40,99 17,252,20	255,912.03 10,800.40 40,527.04 16,758.78 16,758.78 115,140.99 87,563.73 28,411.79 88,411.79 18,282.30	\$3. 49. 10.	
Balances	28 011 36	19,095,10	1 105 530 08	19,095,10	8,023.31 6,530.68 1,141.617.35	27,118.41	16,496,95	27,118.41

COUNTY FUND DISBURSEMENTS.

	COUNTY FUND DISBURSEMENTS.	
	Salaries of all county assessors for 1898	569
	J. F. Fahs, salary as chaplain at lall	301
	P. N. Ball, salary as fireman at court house	532
	Jeaac Judd, salary as night watchman	625
	S. Wolf, salary as night watchman at Treas. office	498
	James R. Campbell, salary as motorman at court house	600
	J. H. Alexander, salary as janitor at court house	277
	R. N. Ulman, salary as janitor at court house	150
	Isaac Noville, salary as ass't janitor at court house	486
	Mrs. Reherd, salary as janitress at court house.	406
	Villa Silverman, salary as janitress at court house.	260
	Chas Silverman, salary as janitor at court house.	621
	H. T. Holman, salary as janitor court room at court house	240
	C. D. Hauptfuer, salary as janitor at court house.	240
	C. D. Haupfuer, salary as court bailiff at court hopse	603
	C. D. Haupfuer, salary as court bailiff at court house	60
	T C Putnam, salary as Infirmary Director	250
	Henry Bixler, " " "	46
	Wm Hardgrove " " "	37
	I M Howenstine " "	37
	J M Howenstine "J S floover, allowance as Co. Surveyor	577
	J H Sharer, services in Soldiers' Relief Commission	46
	E A Jones	34
	A mount paid for burial of indigent soldiers E A Bowman, amount of fees paid as tax inquisitor	483
	E A Bowman, amount of fees paid as tax inquisitor	024
	Chas Slagle " " " Dow tax inquisitor	100
	S B Post, salary as physician at ce. jail	6
	E J March	66
	J M Sarver, salary and expenses as Co. school examiner	161
	John Ellis, " " " " " " " " " " " " " " " " " " "	186
		252
u	TW Casselman, fees and allowances as clerk of courts 2	180
	HAWise, " " probate judge	011
	Wm M Reed, salary as Co. Anditor	934
	Wm M Reed, salary as Co. Auditor	488
	" " on Dow collection filing assessors' returns &c 9	043
	Atlee Pomerene, salary and fees as Pros. attorney.	001
		797
	Mamie Manly stenographer pros attorney	QOL
	Mamie Manly stenographer pros. attorney	913
	Fred Marne. " " "	101
	Fred Marpe, CE Pippitt, salary as law librarian	TUX
	Josiah Shively, salary as special court constable.	24
	Hiram Doil, boarding prisoners and special fees 1	781
ň	Jos A Reed amount paid for indexing	190
	Jos A Reed, amount paid for indexing	46
	John R Poyser, salary and allowances as commissioner	995
	Levi W Johnson " " " " " 1	061
	RBCrawford " "	
	JB Summer " " "	
	Amount paid treasurers of schools for settling school funds	74
	" for insurance on county buildings	395
	" for defending indigent prisoners in Co	.680
	Canton Board of Equalization, salaries of members of board	900
		780
	Alliance " " " " " "	88
	***************************************	550

T.	ARK COUNTY DEMOCRAT, TUESDAY, JULY	25, 1	899.
1	The Democrat Publishing Co., amount paid for printing and advertising	. 8 305 50 1,186 90	A B Love, sec'y, board trustees, salary and expenses
	The Standard Review Pub. Co. The Independent Co. The Leader Printing Co.	285 50 466 50	T F Williams " 18 00 H R Bennet " 18 00 J F Marchand, salary as physician 62 50 S B Post " 75 00
	The Ohio Volks-Zeitung The Chronicle Publishing Co. The Oatman Printing Co. Ohio Girls Industrial Home, clothing for inmates	8 00 136 68	Andr Crist " farm hand
)	Ohio State Hospital, Toledo Boys Industrial Home, Lancaster Ohio Inst. Deaf and Dumb. Columbus	, 886 85 , 88 75	Geo Frew " shoemaker
1	" Blind " Feeble-minded Youth " " Gallipolis " " Gallipolis " " Gallipolis " " " " " " " " " " " " " " " " " " "	982 24	Ida Rice "domestic"
	Ohio State Medical Board Amount paid mayors, coroners, etc. on transcripts The Canton Light, Heat and Power Co., light and power The Canton Gas Light and Coke Co., gas at jail.	2,752 34 37 57	" vegetables and potatoes
	Amount paid for clothing, cleaning, repairs, etc. at jail	648 55 66 00	Jas F Gardner, medical services. 18 65 The Canton Waterworks Co., water rent. 145 83
	The Central Union Telephone Co. rental and tolls Amount paid for meals for jurors while on duty City of Canton, street assessments due from county	13 65 179 92	The Central Union Telephone Co., tolls and rental 80 65 The C C & S R R, freight 23 94 J H Fahs, two loads sand 1 75 Amount paid for blacksmithing 146 50
*	Amount paid for postage, freight, etc. Coal at court house and jail. The Artificial Ice and Storage Co., ice. Amount paid for expenses farmers sn titute in county.	131 46	M E Danner, painting and repairing wagon
	examination commissioners report county treasury County treasury	. 100 00 . 75 00	** chemicals
	Amount paid for court orders redeemed Jurors, witnesses, etc	2,007 64	coal 757 18 chinaware 99 39 feed. 423 77 tinware 252 03
	" janitor school examiners. " O W Kurtz, address at Boxwell examination. " shaving prisoners in jail	. 10 00 56 32	** stationery
	Amount paid for postmortems in county. Mrs CM Everhard, expense visiting county institutions. Chance & Rose, care of clock one year	275 33 8 30 100 00	C S Manly for rent of land
	Canton Water Works, water rent. Jacob Gelb, amount paid for outside collections Taxes wrongfully paid and refunded. Amount paid for collection of delinquent personal taxes	519 59	Canton Light, Heat & Power Co, light 315 82 Hiram Carper, binder and twine 45 50 Andrew Chenot, salary as teamster 10 00 Chas Hurst, salary as teamster 5 00
of of	Shilling & Son, caring for George Derlick	15 00 1 25	Amount paid for clothing
	Amount paid for examination questions	35 00 42 00 1,452 59	A J Miller, clocks
	Aultman hospital, care of Wm Blackburn. A B Peckinpaugh, examining treasurer's books, etc. Benj Eason, legal services Fox Lake ditch W H Kirkland, medical examination of witnesses.	75 00	A Daugleisen, fish and pond. 12 of Trump & Lothamer, crates. 12 77
00 00 00	Amount paid viewers on county roads Fr Williams, guarding jail four nights. Amount paid for capturing Dutch Frank	28 50 8 00	Russell & Co, repairs 626 E U Segner, labor and merchandise 48136 A Reichert, leather and findings 245 18 The Princess Plow Co, plow and repairs 48 36
00	T C McQuate, telephone rent. A C Brant, fees in Quigley case	157 51 15 00	The Cleveland & Canton Brick Co, brick 26 88 J Hostler, Texas saddle 18 00
50	A McCort, \$15.00, evidence in statutory case. A C Brant, post mortem, \$35.00 Amount fees paid in Harkey Adams case. " paid Dr A B Walker et al. services in Tyler case. Overdraft in County Fund Sept. 1, 1897	80 00	T J Dillon, putting in sewer pipe 30 Stark County Broom Co. material for broom shop.
d	COUNTY FUND RECEIPTS.	#94,285 54	D W Skinner, moulding. 520 Geo Biechele and H Harrison, capturing prisoners. 2500 Amount paid for livery hire. 1400
	By tax levy—collections on duplicate	1,700.70	J F Fahs, salary as chaplain 27 86 J J Snyder, threshing 24 or
	Tax refunded from and apportioned back to county fund	650 80	Amount paid for repairs 99 00 Geo Schlemmer, cleaning cess pool 40 00
	Total receipts.	882,877 64	New Jersey Car Spring Rubber Co, rubber tubes. 438 C H Wheeler, cleaning carpets. 870 John Raff, tailoring
	Overdrafts in County Fund September 1, 1898	.#11,407 90	Blanchard & Bowman, veterinary services. 677 The Smith-Premier Co. typewriter. 100 or
	Amount paid to physicians for care of poor	3,440 00	Overdraft in fund September 1, 1897.
	Amount paid for clothing. " dry goods " groceries and provisions	1,061 06 536 24 2,957 28	Total disbursements
	" coal and coke" " china and glassware	1,190 16	Amount paid from tax levy
	" shoes and findings. " drugs. " liquor.	291 59 688 27 32 75	Total receipts
	" fish " hardw re and tinware " tobacco " carpets and furniture	238 58	BUILDING FUND DISBURSEMENTS.
_	" " potatoes	717 55 451 79	Oby & Co, repairs and supplies at courthouse and jail
	The Central Union Telephone Co., rental and tolls. Amount paid for repairs on plumbing, heating, &c. "blacksmithing "printing and advertising	128 30	J M Kerstetter, repairs on boiler wall 30 00 J M Sechrist and office partition (clerk) 619 90 J H Werner glass 177
	" lumber and repairs at Infirmary. The Artificial Ice and Storage co, ice	1,075 30	The Diebold S& L Co. et al. renairs
	" relief outside of Infirmary " transporting paupers to Infirmary John Skeels, excavating, &c Amount paid for brick	350 70 319 30	Geo Schaffert, hanging paper sheriff's office
	Canton Water Works co., water rent CH Evans, salary as physician at Infirmary W Faulk ""	231 20 187 50 62 50	M Barber & Son, cement and lime 4 4 D W Skinner lumber 27 Theobald & Co., steam fittings, etc. 55 L B Ohliger & Co., amt paid on pump at infirmary 1,114
	The Ohio Supply co, miscellaneous supplies. Amount paid for range and mangle. " " farm implements. Lawyers' fees in court costs.	376 80	John Wagner, awnings. 13 0 Transfer to bridge fund. 10,000 0 P Shisler, brickwork at infirmary 29 0
	Transfer to Bridge Fund. Amount paid for livery hire	. 10,000 00	John Skeels, brickwork and repairs at infirmary 31.5 The Canton Bridge Co., spouting guards at courthouse 10.5 Geo D Barnard & Co., metal furniture at courthouse 238.00
	J F Fahs, salary as chaplain. Amount paid for harness	41 66 7 70 127 89	The Miller Hardware Co., elevator at infirmary
	" R R fare, freight, &c Total disbursements		Total disbursements
	POOR FUND RECEIPTS.	614 MOD OV	BUILDING FUND RECEIPTS. Amount received by tax levy for building purposes
	Balance on hand Sept. 1, 1897. Received from cigarette tax collection. "Dog "tax levy for poor purposes.	121 70	Total receipts
	" all other sources	3,158 77	Balance on hand Sept. 1, 1868
	Balance on hand September 1, 1898	-	Salaries of members of the board of elections
	BRIDGE FUND DISBURSEMENTS. The Canton Bridge Co., for bridges and repairs		Contingent expenses, printing ballots, stationery, rents, etc
	The Wrought Iron Bridge Co. The Massillon Bridge Co. Peter Shisler, stone abutments, culverts, etc.	21,720 00 8,992 00 7,783 11	ELECTION FUND RECEIPTS.
	Albright & Shisler " " Hahn Bros. " " Casimer Hug " Fr Sheets, stone and labor. " " " " " " " " " " " " " " " " " " "	. 6,467 17	Balance on hand Sept. 1, 1897
	E D Unkefer A Schmachtenberger Seiler & Vogt	1,686 22 158 20 515 70	Balance is fund September 1, 1898
	Ed L Miller Buck & Sons Reese & Trump	906 50 166 84 170 50	INTEREST AND DEBT FUND DISBURSEMENTS. Stark County refunding bonds redeemed
	John Wilson John Melnhart F M Roush Ludwig Senft	801 00 243 00	Stark County Agricultural notes redeemed
	Jac Duprez et al.; planking bridges I H Mell, fill and replanking bridge A C McClintock et al., plank, etc.	419 48 46 00 635 92	Overdraft in fund Sept 1, 1897
	Chas Shisler, spikes F P Taylor, amount paid for driving through field John N Beagel and A Claymen, repairing bridges	13 00 5 00	
	J J Hankins, planking and repairing bridges. Hoeland & Heingartner, painting and repairing bridges. A B Haney, constructing temporary bridge. Aug Brock et al., stone abutments and culverts.	32 60 350 00 21 70 499 61	Received from tax levy for interest and debts844,596 8
-	Theobald & Co. et al., sewer pipe	. 137 02	Balance in fund September 1, 1898
0"	C G Hursh, digging sewer, etc C M Crumrine, putting in pipe John Skeels, excavating, filling, etc.	28 00 10 00 389 68	SHEEP FUND DISBURSEMENTS. Amount paid for sheep killed by dogs
00 66 50 00	J S Hoover, setting stakes John Hammer, approach to bridge T R Turnbull, fill at Allen and Cherry street bridges	71 00	Total disbursements
00 00 00 95	Louis Greenwald, fill at Jackson st John Blantz, steps at church, West Brookfield. Frustees Canton township, teams, labor, etc. Bethlehem plank and joist	7081 001	SHEEP FUND RECEIPTS.
00 67 87	Harry Corl, fill Navarre and Massillon road	276 00 50 00	Received from tax levy paid on dogs
00 67 00	Ed Kutchbach, part pay on stonework near Wilmot J B Bchmucker, balance on contract Nimislilen township H & Tressler, damage to fences, etc	300 00	Balance in fund September 1, 1898
00 08 04 15	John Clapper " dr. veway	7 00 200 45 32 44	I hereby certify that the foregoing is a correct exhibit of the condition o
92 55 55	A P Young, bridge Louis Elsass, county's portion Plain tp ditch Amount paid for freight, etc. Jos L Hall	34 81	the Stark County Treasury, as shown by the records of this office. W. M. REED,
35 75 00	Oby & Love, railing bridges Overdraft, Sept. I, 1897.	3,784 26	We hereby certify that the above is a correct exhibit of the receipts and
10 00 73 95 50	BRIDGE FUND DISBURSEMENTS.	.871,037 02	expenditures of Stark County for the year ending August 31, 1898. L. W. JOHNSON.
10	Received from tax levy for bridge purposes	. 844,596 75 . 20 000 00	R. B. CRAWFORD, J. B. SUMMER,
00 23 48	Total receipts	.864,:96 75	County Commissioners.
50 20 25	Overdraft September 1, 1898		To the Honorable T. T. McCarty, Judge of the Common Pleas Court, of Stark County, Ohio. The committee heretofore appointed to assist the Prosecuting Atternation and the committee heretofore appointed to assist the Prosecuting Atternation and the committee heretofore appointed to assist the Prosecuting Atternation and the committee heretofore appointed to assist the Prosecuting Atternation and the common Pleas Court, of Stark County, Ohio.

WORKHOUSE DISBURSEMENTS.

| WORRHOUSE DISBURSE | Section | Sec

899.	A STATE OF THE STA		adapted to the second	HOME
H W Loemer	** #81(3)	ry as member		*** 30 00
S D LOSE	A SHARE SHARE			62 50 75 00 110 00
Hiram Fulk	" stableman . " watchman . " shoemaker .			93 62 145 50
		Water and the second se		5.00
Amount paid for	age and railroad fa iry goods groceries and prov	ire for prisoners islons		885 66 654 84 2,452 50
	breadbread and pots	atoes		1,702 45 3,186 53
40 41	milk	*********		18 /05
The CC&SRR.	reight			23.94
	horseshoeing			2002 100
Amount paid for d	chemicals			291 77
	shoes	·	***************************************	80 90 757 18
44 44	feed			423 77
: :	ollfurniture			63 65
F Herbruck " Jos Schott for "		***************	· · · · · · · · · · · · · · · · · · ·	837 50
Hiram Carper, bir Andrew Chenot, s	der and twine		····	45 50
Amount paid for I	umber		· · · · · · · · · · · · · · · · · · ·	494 98
Hoeland & Heiner	arther gloss etc			184 72
C D Monnot & Son City of Canton 5 in A Dangleisen, fish	repairing lawn-me est grading	ower	······································	7 60 109 43 12 00
Trump & Lotham Russell & Co, report E U Segner, labor of	er, crates airs and merchandise			12 75 6 20 481 86
A Reichert, leather The Princess Plow The Canton Brick	r and findings Co, plow and repa Co, plank	irs		245 13 48 38 8 58
The Cleveland & C J Hostler, Texas s Diebold Safe & Lo	anton Brick Co, braddle	ick	· · · · · · · · · · · · · · · · · · ·	26 89 18 00 171 00
T J Dillon, puttin Stark County Bro Hugh Mitchell, do	g in sewer pipe om Co, material for	broom shop	······································	800 46 500
D W Skinner, mor Geo Biechele and	alding H H Harrison, capt	uring prisoners	······	5 25 25 00 14 00
Hmount paid for J F Fahs, salary a	trees and plants s chaplain			161 25 27 80
Jos Weaver & Son Amount paid for	s, repairs on pump repairs		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	13 85 99 04
Jos Thorpe, buildi New Jersey Car S	ng chimney pring Rubber Co, ru	bber tubes	**************************************	40 00 5 00 4 38
John Raff, tailorii Elden E Hartzell,	ning carpets ng repairing plasterin			870 64 00
The Smith-Premie To county fund to	r Co, typewriter correct error	vices	yt	6 75 100 00 27 75
Overdraft in fund	September 1, 1897			4,661 42
		KHOUSE RECE	3	
Amount paid from	n tax levyall other sources			\$20,271 31
			<u>.</u>	
Balance in fund 8		FUND DISBUR	.	82,841 70
Geo Schaffert, ha Hoeland & Heing John A Reemsnyd John Kramer, lay M Barber & Son. D W Skinner lun Theobald & Co., s L B Ohliger & Co. John Wagner, aw Transfer to bridg P Shisler, brickw John Skeels, bric The Canton Bridg Geo D Barnard & The Miller Hardy L M Fife, plate of	nging paper sherif artner, painting et der, tile cresting ar ving brick at infirm cement and lime ober team fittings etc , amt paid on pumy vnings ce fund vork at infirmary kwork and repairs ge Co. spouting gua Co. metal furnitur vare Co., elevator a	it's office c. sheriff's resident id tin ary p at infirmary at infirmary at courthouse re at courthouse it infirmary	ce	26 14 232 48 28 70 7 00 4 45 2 75 5 5 48 1,114 90 10,000 00 29 00 31 50 10 50 238 00 255 00 255 00
W A MICABOUCI,	madr universition	******	••••••	000 00
- Viai u		NG FUND REC		
Amount received Balance on hand	by tax levy for bu Sept. 1, 1897	ilding purposes	·····	\$12,162.89
Total r	eceipts			\$15,219 84
Balance on hand			oraz ovra	81,651 15
Salaries of memb Salaries of regist Contingent expen	ers of the board of	f elections	s, etc	\$ 529 76 4,925 80 1,874 06
	isbursements		•••••••••••••	
Balance on hand	200 00 00 00 00 00 00 00 00 00 00 00 00	ION FUND REC	Same a series	8 0 140 00
IN	TEREST AND	DEBT FUND D	ISBURSEMENTS.	
Stark County ref Stark County Ag	unding bonds rede ricultural notes re-	emed deemed		\$18,000 00 2,000 00
interest baid on a	county bonds outst	anding	HT - HT - TO - TO - TO - TO - TO - TO -	18 150 W
			••••••••••	
	INTEREST, A	ND DEBT FUN	D RECEIPTS.	
Balance in fund			***************************************	84,487 00
Amount paid for		UND DISBURS		90 ora
			······································	
Total		P FUND RECE		
Balance on hand	NAME OF THE PERSON NAME OF THE P			81,078 95
			······································	
			rrect exhibit of the co	
				ditor.
We here expenditures o	by certify that the factor of Stark County for	or the year endin	rect exhibit of the rec g August 31, 1898. L. W. JOHNSON, R. B. CRAWFORD,	ceipts and
4			J. B. SUMMER, County Commission	oners.

The committee heretofore appointed to assist the Prosecuting Attorney in examinging the report of the financial transactions of the County Commissioners for the year ending August

report of the financial transactions of the County Commissioners for the year ending August 31, 1898, submit the following:

The committee have carefully examined all the items of expenditures contained in the foregoing report, but as most of them are fixed by statute, they have given more particular attention to those within the special province of the County Commissioners and arising upon contract or allowance for services.

Recent decisions of the Supreme Court of Ohio have emphasized the limitations upon the powers of county officers and upon the right to pay out public money. Thus it has been held that "the board of County Commissioners represents the county in respect to its financial affairs only so far as authority is given by statute. It may pass upon and adjudicate claims against the County for services in a matter which under the statute may be a legal cliam against the county." Also "to warrant payments out of the public treasury, it must appear that such payment is authorized by statute."

Therefore in pursuing this investigation the committee have been compelled to inquire whether in relation to certain matters the right to make obligations and to make payments thereon out of the county treasury is given by statute. Transactions about which there is doubt, merely of their legality, or which involves only small sums of money are passed by, others are deemed of sufficient importance for special mention.

In the foregoing report appears an item of \$797.01 paid W. M. Morrison for services as a